

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended
December 31, 2012

| | Special Revenue | | | | |
|--|-----------------------|---------------------|--------------------|-----------------|------------------|
| | Emergency Services | Veterans' Relief | Social Services | Law Library | SW Wash Fair |
| Revenues | | | | | |
| Taxes | \$ - | \$ 161,561 | \$ 202,189 | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 122,256 | 221 | 2,118,158 | - | 42,700 |
| Charges for Services | - | - | 369,689 | 34,682 | 472,069 |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous | 9 | 447 | 4,983 | - | 299,081 |
| Total Revenues | 122,265 | 162,229 | 2,695,019 | 34,682 | 813,850 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | - | - | 68,154 | - |
| Public Safety | 302,382 | - | 63,332 | - | - |
| Utilities & Environment | - | - | - | - | - |
| Economic Environment | - | 172,792 | 976,696 | - | - |
| Mental & Physical Health | - | - | 1,611,676 | - | - |
| Culture & Recreation | - | - | - | - | 1,046,308 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | 6,627 | - | - | - | - |
| Total Expenditures | 309,009 | 172,792 | 2,651,704 | 68,154 | 1,046,308 |
| Excess of Revenues Over (Under) Expenditures | (186,744) | (10,563) | 43,315 | (33,472) | (232,458) |
| Other Financing Sources/(Uses) | | | | | |
| Bond Issuance Costs | - | - | - | - | - |
| Refunding Bonds Issued | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | 8,300 | 10,469 | - | 1,300 |
| Transfers-In | 198,750 | - | 270,096 | 30,000 | 300,000 |
| Transfers-Out | - | - | (34,000) | - | - |
| Total Other Financing Sources/(Uses) | 198,750 | 8,300 | 246,565 | 30,000 | 301,300 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 12,006 | (2,263) | 289,880 | (3,472) | 68,842 |
| Fund Balance as of January 1 | 477,865 | 245,270 | 307,542 | 6,741 | (9,697) |
| Fund Balance as of December 31 | \$ 489,871 | \$ 243,007 | \$ 597,422 | \$ 3,269 | \$ 59,145 |

See Accompanying Notes to Financial Statements

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Nonmajor Governmental Funds
For The Year Ended
December 31, 2012

| | Special Revenue | | | | |
|--|-------------------|----------------------|-----------------|-------------------|--------------------------|
| | Communications | Treasurer's O & M | Drug Control | CD-MH-TC | Community Development |
| Revenues | | | | | |
| Taxes | \$ 728,826 | \$ - | \$ - | \$ 1,021,834 | \$ - |
| Licenses & Permits | - | - | - | - | 497,136 |
| Intergovernmental | 1,150,049 | - | - | - | 131,097 |
| Charges for Services | 398,013 | 143,763 | - | - | 330,858 |
| Fines & Forfeits | - | - | 23,762 | - | - |
| Miscellaneous | 218,203 | 5,540 | - | - | 281 |
| Total Revenues | 2,495,091 | 149,303 | 23,762 | 1,021,834 | 959,372 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | 107,885 | - | 300,982 | - |
| Public Safety | 2,531,019 | - | - | 86,636 | 1,254,016 |
| Utilities & Environment | - | - | - | - | - |
| Economic Environment | - | - | - | - | 539,196 |
| Mental & Physical Health | - | - | - | 38,529 | - |
| Culture & Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | 59,231 | - | - | - | - |
| Total Expenditures | 2,590,250 | 107,885 | - | 426,147 | 1,793,212 |
| Excess of Revenues Over (Under) Expenditures | (95,159) | 41,418 | 23,762 | 595,687 | (833,840) |
| Other Financing Sources/(Uses) | | | | | |
| Bond Issuance Costs | - | - | - | - | - |
| Refunding Bonds Issued | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Transfers-In | - | - | - | - | 785,465 |
| Transfers-Out | - | - | (25,000) | - | - |
| Total Other Financing Sources/(Uses) | - | - | (25,000) | - | 785,465 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (95,159) | 41,418 | (1,238) | 595,687 | (48,375) |
| Fund Balance as of January 1 | 933,044 | 118,052 | 1,804 | 151,237 | 59,077 |
| Fund Balance as of December 31 | \$ 837,885 | \$ 159,470 | \$ 566 | \$ 746,924 | \$ 10,702 |

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Nonmajor Governmental Funds
For The Year Ended
December 31, 2012

| | Special Revenue | | | | |
|--|-----------------------------------|--------------------|------------------------|----------------------|-----------------------|
| | Chehalis Basin Flood Authority | Forest Counties | Distressed Counties | REET E-Technology | Dispute Resolution |
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ 940,578 | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | 11,776 |
| Intergovernmental | 638,085 | 49,801 | - | - | - |
| Charges for Services | - | - | - | - | 33,091 |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous | - | - | 13,464 | - | - |
| Total Revenues | 638,085 | 49,801 | 954,042 | - | 44,867 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | - | - | 700 | 50,136 |
| Public Safety | - | 134,898 | - | - | - |
| Utilities & Environment | - | - | - | - | - |
| Economic Environment | 637,086 | - | 952,724 | - | - |
| Mental & Physical Health | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | - | - | - | - | - |
| Total Expenditures | 637,086 | 134,898 | 952,724 | 700 | 50,136 |
| Excess of Revenues Over (Under) Expenditures | 999 | (85,097) | 1,318 | (700) | (5,269) |
| Other Financing Sources/(Uses) | | | | | |
| Bond Issuance Costs | - | - | - | - | - |
| Refunding Bonds Issued | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Transfers-In | - | - | - | - | 5,000 |
| Transfers-Out | - | - | - | - | - |
| Total Other Financing Sources/(Uses) | - | - | - | - | 5,000 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 999 | (85,097) | 1,318 | (700) | (269) |
| Fund Balance as of January 1 | 4,874 | 134,899 | 4,164,003 | 39,584 | 19,666 |
| Fund Balance as of December 31 | \$ 5,873 | \$ 49,802 | \$ 4,165,321 | \$ 38,884 | \$ 19,397 |

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Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended
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| | Special Revenue | | | | |
|--|------------------|---------------------|--------------------|--------------------------------|---------------------------------|
| | Grant Award | Election Reserve | Auditor's O & M | Criminal Drug Investigation | Gambling & Fraud Enforcement |
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 47,898 | 1,657 | 55,933 | - | - |
| Charges for Services | - | 5,511 | 47,642 | - | - |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous | 4 | 131 | 795 | 62,302 | 413 |
| Total Revenues | 47,902 | 7,299 | 104,370 | 62,302 | 413 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | 37,431 | 107,528 | - | 99,714 |
| Public Safety | 41,456 | - | - | 19,694 | 15,794 |
| Utilities & Environment | - | - | - | - | - |
| Economic Environment | - | - | - | - | - |
| Mental & Physical Health | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - | - |
| Capital Outlays | - | - | - | 8,705 | 166,846 |
| Total Expenditures | 41,456 | 37,431 | 107,528 | 28,399 | 282,354 |
| Excess of Revenues Over (Under) Expenditures | 6,446 | (30,132) | (3,158) | 33,903 | (281,941) |
| Other Financing Sources/(Uses) | | | | | |
| Bond Issuance Costs | - | - | - | - | - |
| Refunding Bonds Issued | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Transfers-In | - | - | - | - | - |
| Transfers-Out | - | - | - | - | - |
| Total Other Financing Sources/(Uses) | - | - | - | - | - |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 6,446 | (30,132) | (3,158) | 33,903 | (281,941) |
| Fund Balance as of January 1 | 47,400 | 97,224 | 439,945 | 143,721 | 337,857 |
| Fund Balance as of December 31 | \$ 53,846 | \$ 67,092 | \$ 436,787 | \$ 177,624 | \$ 55,916 |

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Nonmajor Governmental Funds
For The Year Ended
December 31, 2012

| | Special Revenue | | | |
|--|-------------------|-------------------|-------------------|---------------------|
| | Public Health | Stadium | Senior Services | Total |
| Revenues | | | | |
| Taxes | \$ - | \$ 248,186 | \$ - | \$ 3,303,174 |
| Licenses & Permits | 254,188 | - | - | 763,100 |
| Intergovernmental | 1,377,896 | - | - | 5,735,751 |
| Charges for Services | 243,607 | - | 22,487 | 2,101,412 |
| Fines & Forfeits | - | - | - | 23,762 |
| Miscellaneous | 121,474 | 702 | 82,903 | 810,732 |
| Total Revenues | 1,997,165 | 248,888 | 105,390 | 12,737,931 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | - | - | - | 772,530 |
| Public Safety | - | - | - | 4,449,227 |
| Utilities & Environment | - | - | - | - |
| Economic Environment | - | 290,247 | - | 3,568,741 |
| Mental & Physical Health | 2,320,871 | - | - | 3,971,076 |
| Culture & Recreation | - | - | 155,099 | 1,201,407 |
| Debt Service: | | | | |
| Principal | - | - | - | - |
| Interest & Other Debt Service | - | - | - | - |
| Capital Outlays | - | - | - | 241,409 |
| Total Expenditures | 2,320,871 | 290,247 | 155,099 | 14,204,390 |
| Excess of Revenues Over (Under) Expenditures | (323,706) | (41,359) | (49,709) | (1,466,459) |
| Other Financing Sources/(Uses) | | | | |
| Bond Issuance Costs | - | - | - | - |
| Refunding Bonds Issued | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | 20,069 |
| Transfers-In | 335,695 | - | 217,977 | 2,142,983 |
| Transfers-Out | - | (16,000) | - | (75,000) |
| Total Other Financing Sources/(Uses) | 335,695 | (16,000) | 217,977 | 2,088,052 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | 11,989 | (57,359) | 168,268 | 621,593 |
| Fund Balance as of January 1 | 313,360 | 400,058 | - | 8,433,526 |
| Fund Balance as of December 31 | \$ 325,349 | \$ 342,699 | \$ 168,268 | \$ 9,055,119 |

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Nonmajor Governmental Funds
For The Year Ended
December 31, 2012

| | Debt Service | | | | |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | 2003 Bond Redemption | 1999 Bond Redemption | 2005 Bond Redemption | 2009 Bond Redemption | 2007 Bond Redemption |
| Revenues | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | - | - | - | - | - |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous | 1 | 8 | 13 | - | 316,206 |
| Total Revenues | 1 | 8 | 13 | - | 316,206 |
| Expenditures | | | | | |
| Current: | | | | | |
| General Government Services | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Utilities & Environment | - | - | - | - | - |
| Economic Environment | - | - | - | - | - |
| Mental & Physical Health | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | 400,000 | - | 305,000 | 275,000 | 204,074 |
| Interest & Other Debt Service | 211,182 | - | 206,669 | 170,875 | 112,132 |
| Capital Outlays | - | - | - | - | - |
| Total Expenditures | 611,182 | - | 511,669 | 445,875 | 316,206 |
| Excess of Revenues Over (Under) Expenditures | (611,181) | 8 | (511,656) | (445,875) | - |
| Other Financing Sources/(Uses) | | | | | |
| Bond Issuance Costs | - | - | - | - | - |
| Refunding Bonds Issued | - | - | - | - | - |
| Payment to Refunded Bond Escrow Agent | - | - | - | - | - |
| Bond Issue Premium (Discount) | - | - | - | - | - |
| Proceeds from Sale of Capital Assets | - | - | - | - | - |
| Transfers-In | 610,250 | - | 512,779 | 445,621 | - |
| Transfers-Out | - | - | - | - | - |
| Total Other Financing Sources/(Uses) | 610,250 | - | 512,779 | 445,621 | - |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (931) | 8 | 1,123 | (254) | - |
| Fund Balance as of January 1 | 932 | 4,176 | 3,916 | 2,553 | - |
| Fund Balance as of December 31 | \$ 1 | \$ 4,184 | \$ 5,039 | \$ 2,299 | \$ - |

See Accompanying Notes to Financial Statements

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended
December 31, 2012

| | Debt Service | | Total |
|--|-------------------------------|-------------------------|--------------------|
| | 2011 DRSWF Loan Redemption | 2012 Bond Redemption | |
| Revenues | | | |
| Taxes | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - |
| Intergovernmental | - | - | - |
| Charges for Services | - | - | - |
| Fines & Forfeits | - | - | - |
| Miscellaneous | 2,050 | 4,573 | 322,851 |
| Total Revenues | 2,050 | 4,573 | 322,851 |
| Expenditures | | | |
| Current: | | | |
| General Government Services | - | - | - |
| Public Safety | - | - | - |
| Utilities & Environment | - | - | - |
| Economic Environment | - | - | - |
| Mental & Physical Health | - | - | - |
| Culture & Recreation | - | - | - |
| Debt Service: | | | |
| Principal | - | - | 1,184,074 |
| Interest & Other Debt Service | - | 111,519 | 812,377 |
| Capital Outlays | - | - | - |
| Total Expenditures | - | 111,519 | 1,996,451 |
| Excess of Revenues Over (Under) | | | |
| Expenditures | 2,050 | (106,946) | (1,673,600) |
| Other Financing Sources/(Uses) | | | |
| Bond Issuance Costs | - | (169,173) | (169,173) |
| Refunding Bonds Issued | - | 8,680,000 | 8,680,000 |
| Payment to Refunded Bond Escrow Agent | - | (8,926,383) | (8,926,383) |
| Bond Issue Premium (Discount) | - | 418,771 | 418,771 |
| Proceeds from Sale of Capital Assets | - | - | - |
| Transfers-In | - | 111,519 | 1,680,169 |
| Transfers-Out | - | - | - |
| Total Other Financing Sources/(Uses) | - | 114,734 | 1,683,384 |
| Excess of Revenues & Other Financing Sources/(Uses) | | | |
| Over (Under) Expenditures | 2,050 | 7,788 | 9,784 |
| Fund Balance as of January 1 | - | - | 11,577 |
| Fund Balance as of December 31 | \$ 2,050 | \$ 7,788 | \$ 21,361 |

See Accompanying Notes to Financial Statements

Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For The Year Ended
December 31, 2012

| | Land Acquisition | Capital Projects Vader Water Sys. Improvements | Total | Total Nonmajor Governmental Funds |
|--|---------------------|--|--------------|---|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 3,303,174 |
| Licenses & Permits | - | - | - | 763,100 |
| Intergovernmental | - | 1,087,482 | 1,087,482 | 6,823,233 |
| Charges for Services | - | - | - | 2,101,412 |
| Fines & Forfeits | - | - | - | 23,762 |
| Miscellaneous | 10,705 | - | 10,705 | 1,144,288 |
| Total Revenues | 10,705 | 1,087,482 | 1,098,187 | 14,158,969 |
| Expenditures | | | | |
| Current: | | | | |
| General Government Services | 74 | - | 74 | 772,604 |
| Public Safety | - | - | - | 4,449,227 |
| Utilities & Environment | - | 1,531 | 1,531 | 1,531 |
| Economic Environment | - | - | - | 3,568,741 |
| Mental & Physical Health | - | - | - | 3,971,076 |
| Culture & Recreation | 45,031 | - | 45,031 | 1,246,438 |
| Debt Service: | | | | |
| Principal | - | - | - | 1,184,074 |
| Interest & Other Debt Service | - | - | - | 812,377 |
| Capital Outlays | - | 1,085,847 | 1,085,847 | 1,327,256 |
| Total Expenditures | 45,105 | 1,087,378 | 1,132,483 | 17,333,324 |
| Excess of Revenues Over (Under) Expenditures | (34,400) | 104 | (34,296) | (3,174,355) |
| Other Financing Sources/(Uses) | | | | |
| Bond Issuance Costs | - | - | - | (169,173) |
| Refunding Bonds Issued | - | - | - | 8,680,000 |
| Payment to Refunded Bond Escrow Agent | - | - | - | (8,926,383) |
| Bond Issue Premium (Discount) | - | - | - | 418,771 |
| Proceeds from Sale of Capital Assets | - | - | - | 20,069 |
| Transfers-In | - | - | - | 3,823,152 |
| Transfers-Out | - | - | - | (75,000) |
| Total Other Financing Sources/(Uses) | - | - | - | 3,771,436 |
| Excess of Revenues & Other Financing Sources/(Uses) Over (Under) Expenditures | (34,400) | 104 | (34,296) | 597,081 |
| Fund Balance as of January 1 | 1,108,244 | (104) | 1,108,140 | 9,553,243 |
| Fund Balance as of December 31 | \$ 1,073,844 | \$ - | \$ 1,073,844 | \$ 10,150,324 |

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